

Qualified student loan interest deductions are reported on either line 18 of Form 1040A, or line 25 of Form 1040.

Adjusted gross income	16	Educator expenses (see page 28).	16	
	17	IRA deduction (see page 28).	17	
	18	Student loan interest deduction (see page 31).	18	
	19	Tuition and fees deduction (see page 31).	19	
	20	Add lines 16 through 19. These are your total adjustments .	20	
	21	Subtract line 20 from line 15. This is your adjusted gross income . ▶	21	